

House of Representatives, April 16, 1998. The Committee on Finance, Revenue and Bonding reported through REP. SCHIESSL, 60th DIST., Chairman of the Committee on the part of the House, that the bill ought to pass.

AN ACT CONCERNING USE OF MOTOR VEHICLE FUELS TAX REFUNDS FOR CANDLEWOOD LAKE AUTHORITY.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-459 of the general  
2 statutes, as amended by section 1 of public act  
3 97-232 and by section 58 of public act 97-243, is  
4 amended by adding subsection (f) as follows:  
5 (NEW) (f) The commissioner may authorize any  
6 person otherwise eligible to claim a refund under  
7 subdivision (1) of subsection (a) of this section  
8 to assign his or her claim to the Candlewood Lake  
9 Authority duly established under section 7-151a of  
10 the general statutes, where (1) such person  
11 purchased, in the aggregate, at least two hundred  
12 gallons of fuel so eligible for refund from  
13 retailers selling fuel intended for use in  
14 propelling vessels on the body of water in  
15 connection with which said lake authority was  
16 established, and such person agreed, at the time  
17 of such purchase or purchases, to assign his or  
18 her claim to said lake authority and (2) such  
19 retailers have agreed to stamp, at the time of  
20 purchase, the original invoices or sales receipts  
21 of each such assignor, with the stamp stating that  
22 such assignor agrees to assign all of his or her

23 rights to claim a refund on such purchase to said  
24 lake authority and retains no rights to claim a  
25 refund on such purchase under subdivision (1) of  
26 subsection (a) of this section on his or her own  
27 behalf, and obtains, at the time of purchase, each  
28 such assignor's signature assenting to such  
29 assignment. The lake authority is required to  
30 provide the same information to the commissioner  
31 that the assignor would otherwise be required to  
32 provide to the commissioner.

33 Sec. 2. This act shall take effect July 1,  
34 1998, and shall be applicable to sales occurring  
35 on or after said date.

36 FIN COMMITTEE VOTE: YEA 45 NAY 0 JF

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"THE FOLLOWING FISCAL IMPACT STATEMENT AND BILL ANALYSIS ARE PREPARED FOR THE BENEFIT OF MEMBERS OF THE GENERAL ASSEMBLY, SOLELY FOR PURPOSES OF INFORMATION, SUMMARIZATION AND EXPLANATION AND DO NOT REPRESENT THE INTENT OF THE GENERAL ASSEMBLY OR EITHER HOUSE THEREOF FOR ANY PURPOSE."

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## FISCAL IMPACT STATEMENT – BILL NUMBER HB 5666

STATE IMPACT	Potential Revenue explanation below	Loss,	see
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MUNICIPAL IMPACT None

STATE AGENCY(S) Department of Revenue Services

EXPLANATION OF ESTIMATES:

STATE IMPACT: The bill could result in an increase in refunds related to the Motor Fuels Tax. Any increase in refunds is anticipated to be minimal (less than \$100,000/year).

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## OFA BILL ANALYSIS

HB 5666

AN ACT CONCERNING USE OF MOTOR VEHICLE FUELS TAX  
REFUNDS FOR CANDLEWOOD LAKE AUTHORITY

**SUMMARY:** The bill permits taxpayers that qualify for a refund for the Motor Vehicles Fuels Tax to assign their refunds to the Candlewood Lake Authority. Taxpayers are permitted to assign refunds to the Authority if they (1) purchased at least 200 gallons of fuel for the purposes of boating on Candlewood Lake, and (2) have signed an invoice or receipt assigning any refund to the Authority and waiving all rights to claim a future refund.

EFFECTIVE DATE: Applicable to sales occurring on and

after July 1, 1998.

**COMMITTEE ACTION**

Finance, Revenue and Bonding Committee

Joint Favorable Report

Yea 45      Nay 0